

Article - Tax - General

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§13–908.

(a) If the tax collector determines that collection of financial institution franchise tax or income tax is not warranted because of the administration and collection costs involved, the tax collector may abate the tax or any interest, penalties or charges relative to the tax.

(b) (1) The income tax imposed under this article shall be abated in the case of any individual:

(i) who dies while in active service as a member of the armed forces of the United States, if such death occurs while serving in a combat zone or as a result of wounds, disease, or injury incurred while so serving; or

(ii) who dies while a military or civilian employee of the United States, if such death occurs as a result of wounds or injury incurred while the individual was a military or civilian employee of the United States and which were incurred outside the United States in a terroristic or military action.

(2) The abatement of tax shall have the same effect and shall apply to the same taxable years as provided under § 692 of the Internal Revenue Code.

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